

Maine Revised Statutes

Title 36: TAXATION

Chapter 215: USE TAX

§1863. NO TAX ON RETURNED MERCHANDISE DONATED TO CHARITY

No use tax may be imposed on the donation of merchandise by a retailer to an organization exempt from taxation under the United States Internal Revenue Code, Section 501(c)(3), as amended, when the merchandise has been returned to the retailer by the purchaser and the retailer then gives to the purchaser an allowance in cash or by credit pursuant to warranty or when the full price of the merchandise returned is refunded, either in cash or by credit, to the purchaser. [1981, c. 503, (NEW).]

SECTION HISTORY

1981, c. 503, (NEW).

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